

**Special Accounts Senior Management Committee – Decisions for Implementing Actions from the Superfund Program Review**

Action Plan	SASMC Decision
<b>SUPERFUND PROGRAM REVIEW RECOMMENDATIONS</b>	
<b>Action Plan: Use of special accounts for oversight costs</b>	
<p>a. Emphasize the use of special accounts for payroll (and possibly travel) associated with oversight activities as part of the site-specific charging fact sheet OSRE is developing.</p> <ul style="list-style-type: none"> <li>• Include a reminder in the fact sheet that special account balances have to be closely monitored when charging payroll as negative account balances are typically the result of charging payroll to a special account after the account has been depleted. Regions should carefully monitor special account balances where payroll is being charged and correct any negative balances identified during OFS' quarterly reviews, which will require staff resources to effectively monitor.</li> <li>• In order to facilitate use of special accounts for payroll, discuss developing a site charging cheat sheet for RPMs, OSCs, enforcement, legal and other regional staff as part of the fact sheet currently being developed.</li> <li>• OSRE is leading the effort to draft the fact sheet in coordination with the SASMC. The regional special accounts network, which includes regional program, finance, and legal staff that work on special accounts, will have an opportunity to review and comment on the draft fact sheet before it is finalized.</li> <li>• Pending approval by the SASMC, goal would be to issue the fact sheet by December 2013.</li> </ul>	<p>In process – draft fact sheet sent to regional and Headquarters special accounts network for review and comment</p>

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<p>b. Encourage regions to use special account dollars for oversight activities through a memorandum from the OSRTI Office Director (on behalf of the SASMC) to regional Superfund Division Directors, Regional Counsel, and ARAs. OSRTI will take the lead in drafting the memo in coordination with the SASMC. A draft of the memo will be shared with the regional special accounts network for their review and input prior to finalization. <b>Pending approval by the SASMC, goal would be to issue the memo by January 2014.</b> The memo should:</p> <ul style="list-style-type: none"> <li>i. Take credit for increased use of special account dollars for these activities already, but acknowledge there is room for improvement.</li> <li>ii. Encourage activities meant to increase special account use for oversight but recognize regions need flexibility.</li> <li>iii. Emphasize oversight activities for Superfund Alternative sites should generally be funded from special accounts.</li> <li>iv. Emphasize the need for oversight billings to be done in a timely manner so that EPA has funding to continue oversight. Remind regions to evaluate oversight payments and current special account balances prior to placement of funds in the special account, as the oversight payments typically include both direct and indirect charges. A good management practice regions may want to consider is placing payments into the Superfund Trust Fund if the special account has enough funds for future activities at the time of the payment.</li> <li>v. Encourage regions to use prepayment provisions in settlement agreements for oversight activities per the December 22, 2006 prepayment guidance.</li> <li>vi. The 4/2/12 Effective Utilization memo currently states that funds may be retained for more than 15 years after site construction completion is achieved depending on site specific circumstances. Clarify in this memo that retaining and using funds in special accounts for oversight of PRPs is an appropriate site specific exception for retaining funds more than 15 years after site construction completion.</li> </ul>	
<p>c. Modify the notification requirements so that regions are no longer required to notify Headquarters if they will be depositing funds in a special account rather than the Trust Fund where the original agreement is silent on special accounts. Instead, advise regions they should make a note in the site file of the change in where the payments are deposited. Regions would still be required to inform CFC, but this would be done through the accounts receivable process already established.</p> <ul style="list-style-type: none"> <li>• Discuss with the SASMC if this modification to the notification requirements needs to be a separate transmittal amending the April 2011 Model Notifications memo or if it could be included as part of the memo discussed above. Decision to be made by the SASMC at their July 2013 meeting.</li> </ul>	



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<p>d. <b>Exemption 5 - Deliberative Process</b>  [REDACTED] The Budget subgroup has proposed an action to review the Pipeline Allocation Model, and will take this into consideration when that effort gets underway.</p>	<p>No action is required by the SASMC on this proposal.</p>
<p><b>Action Plan: Use in-house resources if special account funds can't be used for oversight</b>  The Special Account subgroup proposed moving this recommendation to the In-house Resources subgroup. The use of in-house resources if special account resources are not available is outside the scope of special account guidance and policy.</p>	<p>No action is required by the SASMC on this proposal.</p>
<p><b>Action Plan: Close low balance special accounts</b>  Regional Superfund Division Directors should annually review open special accounts with less than \$10,000 available for potential closure. Headquarters will provide a list of accounts that should be reviewed as part of the annual work planning special account data review. Headquarters will filter the open accounts with less than \$10,000 available to include only those where no future deposits are expected (post transition to SEMS). This review will be done in coordination with the Regional Superfund Division Director review of accounts with more than \$1 million available or \$0 obligated/disbursed in the past 5 years, and an update to the Monitoring Plan for Special Account Planning Data will incorporate these changes.</p>	
<p><b>Action Plan: Evaluate future work requirement for special accounts</b>  Because of the issues identified above, the subgroup recommends discussing this recommendation with the Special Accounts Senior Management Committee at their July 2013 meeting [REDACTED] <b>Exemption 5 - Deliberative Process</b>  [REDACTED] If the SASMC agrees to proceed, SASMC staff will develop an issue paper for OGC requesting a legal analysis of the future work requirement.</p>	
<b>OTHER ISSUES</b>	
<p><b>Proposed Action(s): Use of special accounts for Contract Lab Program</b>  OSRTI will conduct a pilot in FY 2013 to reimburse CLP costs from the prior budget fiscal year with special account funds. An SV document will be used with a unique identifier to allow for tracking of these costs. After completion of the pilot and discussion with regions, OSRTI will conduct the reimbursement on an annual basis for the preceding budget fiscal year (i.e., in December 2013 OSRTI will prepare documentation with the regions to reimburse CLP lab analysis costs using BFY 2013 "T" funds with special account funds).</p>	<p>In process – OSRTI is working with Regions 1 and 2 on pilot</p>
<p><b>Proposed Action(s): Deposit of funds in a special account after reclassification</b>  Discuss with the SASMC which approach they prefer:</p> <ul style="list-style-type: none"> <li>• Reduce special account balances through reclassification/transfer if there are excess funds, and allow additional deposits in the special account after reclassification/transfer; or,</li> <li>• Reduce special account balances through reclassification/transfer if there are excess funds, but do not place additional funds in special accounts after the reclassification/transfer</li> <li>• May want to distinguish between deposit of regular oversight payments, interest earned, and other payments (e.g., cost recovery settlements, cashouts, de minimis settlements)</li> </ul>	

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